

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 4TH JULY 2007 / 13TH ASHADHA 1929

WP(C).No. 20508 of 2007(N)

PETITIONER:

W. ELECTRO CHEMICALS,
I.D.A., EDAYYAR, MUPPATHADOM P.O., ALUVA,
REPRESENTED BY ITS MANAGING PARTNER.

BY ADV. SRI.J.JULIAN XAVIER
SRI.FIROZ K.ROBIN

RESPONDENTS:

1. APPELLANTE ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.
2. SALES TAXS OFFICER,
IST CIRCLE, KALAMASSERY.
3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04/07/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

.....
W.P.(C) No.20508 of 2007
.....

Dated this the 4th day of July, 2007.

JUDGMENT

Against original sales tax assessment for 2002-2003 the petitioner has filed appeal. During pendency of appeal petitioner was granted conditional stay by this court directing payment of Rs.4 lakhs. The petitioner has produced Ext.P1(a) receipt towards payment of Rs.4 lakhs. The industrial unit remains closed. The original assessment which is subject matter of appeal is now revised by the officer under Section 19(1) and fresh RR notice is issued vide Ext.P6 demanding a further sum of Rs.1,22,536/-. The petitioner has filed another appeal against revised assessment before the same appellate authority. In the circumstances and in view of the payment of part of the disputed tax for the very same year and since the unit is closed, W.P. is disposed of granting stay against Ext.P6 recovery proceedings till disposal of appeals by the appellate authority. The appellate authority is directed to take up the appeal filed against revised assessment along with appeal filed against original assessment and dispose of the appeals together within three months from the date of production of copy of this judgment by the petitioner.

C.N.RAMACHANDRAN NAIR
Judge

pms